



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 14, 2009

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Interim Financial Statements For The Eight Months Ended February 28, 2009

RECOMMENDATION:

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Eight Months Ended February 28, 2009.

DISCUSSION:

The interim financial statements for the Eight Months Ended February 28, 2009 (66.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Eight Months Ended February 28, 2009

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	109,312,615	67,849,449	-	41,463,165	62.1%
Expenditures	110,522,415	71,876,039	1,709,079	36,937,297	66.6%
<i>Addition to / (use of) reserves</i>	<u>(1,209,800)</u>	<u>(4,026,590)</u>	<u>(1,709,079)</u>		
WATER OPERATING FUND					
Revenue	32,643,840	23,554,266	-	9,089,574	72.2%
Expenditures	35,843,207	21,996,362	1,993,632	11,853,213	66.9%
<i>Addition to / (use of) reserves</i>	<u>(3,199,367)</u>	<u>1,557,904</u>	<u>(1,993,632)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,625,942	9,971,593	-	4,654,349	68.2%
Expenditures	15,056,773	8,853,989	1,303,918	4,898,866	67.5%
<i>Addition to / (use of) reserves</i>	<u>(430,831)</u>	<u>1,117,604</u>	<u>(1,303,918)</u>		
DOWNTOWN PARKING					
Revenue	7,484,980	4,585,610	-	2,899,370	61.3%
Expenditures	9,644,437	4,854,628	1,664,446	3,125,362	67.6%
<i>Addition to / (use of) reserves</i>	<u>(2,159,457)</u>	<u>(269,019)</u>	<u>(1,664,446)</u>		
AIRPORT OPERATING FUND					
Revenue	12,892,002	8,895,720	-	3,996,282	69.0%
Expenditures	15,310,907	9,415,186	602,964	5,292,758	65.4%
<i>Addition to / (use of) reserves</i>	<u>(2,418,905)</u>	<u>(519,465)</u>	<u>(602,964)</u>		
GOLF COURSE FUND					
Revenue	2,695,570	1,438,457	-	1,257,113	53.4%
Expenditures	3,349,846	2,045,369	178,411	1,126,067	66.4%
<i>Addition to / (use of) reserves</i>	<u>(654,276)</u>	<u>(606,912)</u>	<u>(178,411)</u>		
INTRA-CITY SERVICE FUND					
Revenue	8,540,480	5,438,909	-	3,101,571	63.7%
Expenditures	9,063,140	5,227,485	706,091	3,129,565	65.5%
<i>Addition to / (use of) reserves</i>	<u>(522,660)</u>	<u>211,424</u>	<u>(706,091)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,347,673	1,673,676	-	673,997	71.3%
Expenditures	3,941,790	1,060,169	965,278	1,916,343	51.4%
Addition to / (use of) reserves	(1,594,117)	613,507	(965,278)		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	5,074,473	-	884,296	85.2%
Expenditures	8,062,830	4,688,243	385,704	2,988,883	62.9%
Addition to / (use of) reserves	(2,104,061)	386,230	(385,704)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	1,731,847	-	814,837	68.0%
Expenditures	2,760,082	1,527,386	385,108	847,588	69.3%
Addition to / (use of) reserves	(213,398)	204,462	(385,108)		
WATERFRONT FUND					
Revenue	11,548,876	7,604,190	-	3,944,686	65.8%
Expenditures	12,168,847	7,499,493	525,133	4,144,221	65.9%
Addition to / (use of) reserves	(619,971)	104,697	(525,133)		
TOTAL FOR ALL FUNDS					
Revenue	210,597,431	137,818,190	-	72,779,240	65.4%
Expenditures	225,724,274	139,044,349	10,419,762	76,260,163	66.2%
Addition to / (use of) reserves	(15,126,843)	(1,226,158)	(10,419,762)		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	20,759,000	12,308,003	8,450,997	59.3%	13,392,113
Property Taxes	23,306,000	12,892,638	10,413,362	55.3%	12,426,020
Utility Users Tax	6,966,000	4,630,098	2,335,902	66.5%	4,447,152
Transient Occupancy Tax	13,334,000	9,015,904	4,318,096	67.6%	9,034,239
Franchise Fees	2,995,400	1,998,560	996,840	66.7%	1,942,174
Business License	2,258,500	1,681,778	576,722	74.5%	1,643,387
Real Property Transfer Tax	500,000	209,652	290,348	41.9%	355,550
<i>Total</i>	70,118,900	42,736,633	27,382,266	60.9%	43,240,634
LICENSES & PERMITS					
Licenses & Permits	128,995	124,858	4,137	96.8%	96,863
<i>Total</i>	128,995	124,858	4,137	96.8%	96,863
FINES & FORFEITURES					
Parking Violations	2,733,937	1,605,640	1,128,297	58.7%	1,583,450
Library Fines	145,000	71,815	73,185	49.5%	86,425
Municipal Court Fines	148,000	108,874	39,126	73.6%	97,752
Other Fines & Forfeitures	-	193	(193)	100.0%	-
<i>Total</i>	3,026,937	1,786,523	1,240,414	59.0%	1,767,627
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	963,441	550,585	63.6%	1,163,309
Rents & Concessions	406,666	275,302	131,364	67.7%	290,400
<i>Total</i>	1,920,692	1,238,743	681,949	64.5%	1,453,708
INTERGOVERNMENTAL					
Grants	969,399	2,047,577	(1,078,178)	211.2%	2,082,554
Vehicle License Fees	432,400	195,972	236,428	45.3%	301,153
<i>Total</i>	1,401,799	2,243,549	(841,750)	160.0%	2,383,707
FEES & SERVICE CHARGES					
Finance	858,930	541,140	317,790	63.0%	529,410
Community Development	5,545,017	2,863,820	2,681,197	51.6%	3,076,909
Recreation	2,555,665	1,426,869	1,128,796	55.8%	1,346,784
Public Safety	433,055	242,326	190,729	56.0%	200,457
Public Works	4,220,897	2,823,601	1,397,296	66.9%	3,070,411
Library	782,082	735,545	46,537	94.0%	681,886
Reimbursements	5,236,450	3,339,519	1,896,931	63.8%	3,292,309
<i>Total</i>	19,632,096	11,972,820	7,659,276	61.0%	12,198,165
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	2,926,626	2,566,876	359,750	87.7%	964,831
Indirect Allocations	6,478,919	4,354,947	2,123,972	67.2%	4,172,021
Operating Transfers-In	3,677,651	824,500	2,853,151	22.4%	300,439
<i>Total</i>	13,083,196	7,746,323	5,336,873	59.2%	5,437,291
TOTAL REVENUES	109,312,615	67,849,449	41,463,165	62.1%	66,577,996

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	857,792	536,230	998	320,564	62.6%	
<i>Total</i>	<u>857,792</u>	<u>536,230</u>	<u>998</u>	<u>320,564</u>	62.6%	<u>524,446</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,230,025	1,398,209	-	831,816	62.7%	
<i>Total</i>	<u>2,230,025</u>	<u>1,398,209</u>	<u>-</u>	<u>831,816</u>	62.7%	<u>1,364,969</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,506,079	959,921	10,765	535,394	64.5%	
LABOR RELATIONS	289,415	147,210	33,851	108,354	62.6%	
CITY TV	528,509	340,639	20,536	167,334	68.3%	
<i>Total</i>	<u>2,324,004</u>	<u>1,447,770</u>	<u>65,152</u>	<u>811,082</u>	65.1%	<u>1,411,962</u>
<u>Administrative Services</u>						
CITY CLERK	625,160	310,209	22,910	292,042	53.3%	
HUMAN RESOURCES	1,315,794	800,041	26,873	488,879	62.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	136,930	-	142,404	49.0%	
<i>Total</i>	<u>2,220,288</u>	<u>1,247,180</u>	<u>49,783</u>	<u>923,325</u>	58.4%	<u>1,569,281</u>
<u>Finance</u>						
ADMINISTRATION	820,053	540,457	13,517	266,079	67.6%	
TREASURY	443,154	275,096	-	168,058	62.1%	
CASHIERING & COLLECTION	359,549	205,061	-	154,488	57.0%	
LICENSES & PERMITS	545,422	352,008	-	193,414	64.5%	
BUDGET MANAGEMENT	446,158	224,476	-	221,682	50.3%	
ACCOUNTING	577,684	295,608	57,322	224,754	61.1%	
PAYROLL	290,216	184,441	6,966	98,810	66.0%	
ACCOUNTS PAYABLE	220,571	143,909	-	76,662	65.2%	
CITY BILLING & CUSTOMER SERVICE	566,683	356,008	2,970	207,705	63.3%	
PURCHASING	665,581	425,037	1,412	239,132	64.1%	
CENTRAL STORES	201,854	134,005	-	67,849	66.4%	
MAIL SERVICES	102,166	65,903	3,424	32,839	67.9%	
<i>Total</i>	<u>5,239,090</u>	<u>3,202,585</u>	<u>85,610</u>	<u>1,950,896</u>	62.8%	<u>2,982,934</u>
TOTAL GENERAL GOVERNMENT	<u>12,871,199</u>	<u>7,831,973</u>	<u>201,543</u>	<u>4,837,684</u>	62.4%	<u>7,853,591</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,090,492	927,619	-	162,873	85.1%	
SUPPORT SERVICES	564,190	386,315	3,573	174,302	69.1%	
RECORDS	1,405,560	887,892	12,151	505,517	64.0%	
COMMUNITY SVCS	1,064,540	835,962	10,632	217,947	79.5%	
CRIME ANALYSIS	94,472	57,159	-	37,313	60.5%	
PROPERTY ROOM	124,389	92,953	239	31,197	74.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	448,504	253,696	2,235	192,573	57.1%	
RANGE	976,214	667,911	26,343	281,960	71.1%	
BEAT COORDINATORS	896,729	560,889	-	335,840	62.5%	
INFORMATION TECHNOLOGY	1,146,901	839,759	15,856	291,287	74.6%	
INVESTIGATIVE DIVISION	4,690,801	3,227,188	5,786	1,457,827	68.9%	
CRIME LAB	215,166	146,297	-	68,869	68.0%	
PATROL DIVISION	12,615,285	8,396,966	78,945	4,139,374	67.2%	
TRAFFIC	1,201,073	839,614	1,391	360,068	70.0%	
SPECIAL EVENTS	817,819	948,767	-	(130,948)	116.0%	
TACTICAL PATROL FORCE	1,038,682	720,335	-	318,347	69.4%	
STREET SWEEPING ENFORCEMENT	258,157	163,102	-	95,055	63.2%	
NIGHT LIFE ENFORCEMENT	440,911	286,435	-	154,476	65.0%	
PARKING ENFORCEMENT	1,044,119	549,373	43,941	450,806	56.8%	
CCC	2,318,346	1,375,363	1	942,982	59.3%	
ANIMAL CONTROL	610,568	360,395	-	250,173	59.0%	
<i>Total</i>	33,062,918	22,524,295	201,091	10,337,531	68.7%	21,277,314
<u>Fire</u>						
ADMINISTRATION	972,912	778,380	3,019	191,513	80.3%	
EMERGENCY SERVICES AND PUBLIC ED	364,075	198,991	8,112	156,972	56.9%	
PREVENTION	1,174,647	745,219	1,902	427,526	63.6%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	106,642	7,354	74,741	60.4%	
OPERATIONS	16,427,039	11,306,100	112,005	5,008,934	69.5%	
ARFF	1,520,279	1,035,222	-	485,057	68.1%	
<i>Total</i>	20,647,690	14,170,672	132,392	6,344,627	69.3%	13,594,073
TOTAL PUBLIC SAFETY	53,710,608	36,694,967	333,483	16,682,158	68.9%	34,871,386
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	885,393	556,596	8,911	319,886	63.9%	
ENGINEERING SVCS	4,265,505	2,691,249	31,416	1,542,840	63.8%	
PUBLIC RT OF WAY MGMT	1,449,021	827,736	38,905	582,380	59.8%	
ENVIRONMENTAL PROGRAMS	634,286	298,053	85,050	251,183	60.4%	
<i>Total</i>	7,234,204	4,373,634	164,282	2,696,289	62.7%	4,209,013
TOTAL PUBLIC WORKS	7,234,204	4,373,634	164,282	2,696,289	62.7%	4,209,013
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	483,494	332,272	-	151,222	68.7%	
FACILITIES	467,880	283,065	5,877	178,937	61.8%	
CULTURAL ARTS	574,265	388,697	20,883	164,685	71.3%	
YOUTH ACTIVITIES	1,190,773	796,424	12,316	382,033	67.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
TEEN PROGRAMS	395,140	248,662	1,671	144,808	63.4%	
SR CITIZENS	828,181	550,252	368	277,561	66.5%	
AQUATICS	1,178,393	824,621	27,047	326,726	72.3%	
SPORTS	468,991	307,420	4,623	156,949	66.5%	
TENNIS	316,401	215,674	-	100,727	68.2%	
WESTSIDE CENTER	1,050,645	666,274	1,881	382,490	63.6%	
ADMINISTRATION	580,032	381,038	25	198,969	65.7%	
PROJECT MANAGEMENT TEAM	356,737	230,959	25	125,753	64.7%	
BUSINESS SERVICES	523,482	327,678	37,541	158,263	69.8%	
FACILITY & PROJECT MGT	1,152,688	768,099	3,215	381,374	66.9%	
GROUND MANAGEMENT	5,001,093	2,944,111	263,031	1,793,952	64.1%	
FORESTRY	1,287,535	779,883	79,473	428,179	66.7%	
BEACH MAINTENANCE	192,023	106,826	18,842	66,356	65.4%	
<i>Total</i>	<u>16,047,753</u>	<u>10,152,613</u>	<u>476,818</u>	<u>5,418,323</u>	66.2%	<u>9,622,600</u>
<u>Library</u>						
ADMINISTRATION	455,273	312,312	-	142,961	68.6%	
PUBLIC SERVICES	2,495,297	1,546,027	14,270	935,000	62.5%	
SUPPORT SERVICES	1,666,715	1,102,113	27,952	536,649	67.8%	
<i>Total</i>	<u>4,617,285</u>	<u>2,960,453</u>	<u>42,222</u>	<u>1,614,610</u>	65.0%	<u>2,772,044</u>
TOTAL COMMUNITY SERVICES	<u>20,665,038</u>	<u>13,113,066</u>	<u>519,040</u>	<u>7,032,932</u>	66.0%	<u>12,394,644</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	493,605	316,986	327	176,293	64.3%	
ECON DEV	95,801	59,875	4,491	31,436	67.2%	
CITY ARTS ADVISORY PROGRAM	590,047	557,035	-	33,012	94.4%	
HUMAN SVCS	817,930	443,298	356,692	17,941	97.8%	
RDA	817,712	482,289	-	335,423	59.0%	
RDA HSG DEV	698,768	447,086	-	251,682	64.0%	
LR PLANNING/STUDIES	775,787	468,824	222	306,741	60.5%	
DEV & DESIGN REVIEW	1,222,228	773,008	35,547	413,674	66.2%	
ZONING	915,314	584,205	531	330,578	63.9%	
DESIGN REV & HIST PRESERVATN	1,071,992	642,092	47,472	382,428	64.3%	
SHO/ENVIRON REVIEW/TRAINING	781,891	492,325	5,034	284,532	63.6%	
BLDG PERMITS	1,171,075	743,708	1,770	425,596	63.7%	
RECORDS & ARCHIVES	622,223	380,331	21,561	220,331	64.6%	
PLAN CK & COUNTER SRV	1,422,127	840,186	17,084	564,857	60.3%	
<i>Total</i>	<u>11,496,500</u>	<u>7,231,247</u>	<u>490,731</u>	<u>3,774,522</u>	67.2%	<u>6,982,407</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,496,500</u>	<u>7,231,247</u>	<u>490,731</u>	<u>3,774,522</u>	67.2%	<u>6,982,407</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,783,071	1,404,503	-	378,568	78.8%	
SPECIAL PROJECTS	42,220	25,820	-	16,400	61.2%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	355,945	326,667	-	29,278	91.8%	
CAPITAL OUTLAY TRANSFER	1,619,352	830,662	-	788,690	51.3%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
<i>Total</i>	<u>4,544,865</u>	<u>2,631,152</u>	<u>-</u>	<u>1,913,713</u>	<u>57.9%</u>	<u>3,147,028</u>
TOTAL NON-DEPARTMENTAL	<u>4,544,865</u>	<u>2,631,152</u>	<u>-</u>	<u>1,913,713</u>	<u>57.9%</u>	<u>3,147,028</u>
TOTAL EXPENDITURES	<u>110,522,415</u>	<u>71,876,039</u>	<u>1,709,079</u>	<u>36,937,297</u>	<u>66.6%</u>	<u>69,458,069</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	513,000	339,292	-	173,708	66.1%
Expenditures	513,000	339,292	-	173,708	66.1%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,953,769	2,059,741	-	894,028	69.7%
Expenditures	3,125,118	1,630,049	227,791	1,267,278	59.4%
<i>Revenue Less Expenditures</i>	(171,349)	429,691	(227,791)	(373,249)	
SOLID WASTE PROGRAM					
Revenue	17,522,051	11,668,686	-	5,853,365	66.6%
Expenditures	17,679,913	11,369,104	164,401	6,146,408	65.2%
<i>Revenue Less Expenditures</i>	(157,862)	299,582	(164,401)	(293,044)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,555,943	834,851	-	1,721,092	32.7%
Expenditures	2,555,943	504,700	293,329	1,757,914	31.2%
<i>Revenue Less Expenditures</i>	-	330,151	(293,329)	(36,822)	
COUNTY LIBRARY					
Revenue	1,877,220	1,117,123	-	760,097	59.5%
Expenditures	1,893,738	1,156,634	29,707	707,397	62.6%
<i>Revenue Less Expenditures</i>	(16,518)	(39,511)	(29,707)	52,700	
STREETS FUND					
Revenue	9,994,205	6,408,183	-	3,586,023	64.1%
Expenditures	14,667,871	6,714,026	1,556,108	6,397,737	56.4%
<i>Revenue Less Expenditures</i>	(4,673,666)	(305,843)	(1,556,108)	(2,811,714)	
MEASURE "D"					
Revenue	5,186,919	3,142,248	-	2,044,671	60.6%
Expenditures	8,270,484	2,259,935	1,856,251	4,154,298	49.8%
<i>Revenue Less Expenditures</i>	(3,083,565)	882,312	(1,856,251)	(2,109,626)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
	10,194	10,194	-	-	100.0%	-
Water Sales - Metered	28,462,500	20,110,782	-	8,351,718	70.7%	19,842,085
Service Charges	499,392	249,293	-	250,099	49.9%	301,376
Cater JPA Treatment Charges	1,700,000	1,904,940	-	(204,940)	112.1%	1,477,026
Investment Income	1,285,000	1,075,392	-	209,608	83.7%	1,099,263
Grants	56,098	-	-	56,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	612,656	203,665	-	408,991	33.2%	106,275
TOTAL REVENUES	32,643,840	23,554,266	-	9,089,574	72.2%	22,826,025
EXPENSES						
Salaries & Benefits	7,244,664	4,465,625	-	2,779,039	61.6%	4,324,166
Materials, Supplies & Services	7,743,491	4,628,360	1,800,132	1,314,999	83.0%	3,961,306
Special Projects	287,651	46,871	31,051	209,729	27.1%	49,430
Water Purchases	7,518,586	4,531,359	154,611	2,832,616	62.3%	4,460,129
Debt Service	4,759,271	3,117,593	-	1,641,678	65.5%	2,636,925
Capital Outlay Transfers	7,855,039	5,172,236	-	2,682,803	65.8%	4,321,035
Equipment	163,824	6,316	5,289	152,219	7.1%	32,166
Capitalized Fixed Assets	114,980	7,674	2,549	104,757	8.9%	23,184
Other	5,700	20,328	-	(14,628)	356.6%	5,039
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	35,843,207	21,996,362	1,993,632	11,853,213	66.9%	19,813,379

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	13,452,500	9,100,440	-	4,352,060	67.6%	8,621,662
Fees	519,515	398,437	-	121,078	76.7%	429,600
Investment Income	480,000	363,775	-	116,225	75.8%	402,762
Miscellaneous	173,927	108,940	-	64,987	62.6%	9,305
TOTAL REVENUES	<u>14,625,942</u>	<u>9,971,593</u>	<u>-</u>	<u>4,654,349</u>	<u>68.2%</u>	<u>9,463,330</u>
EXPENSES						
Salaries & Benefits	5,002,852	3,104,212	-	1,898,640	62.0%	3,015,738
Materials, Supplies & Services	5,651,183	3,161,903	1,194,369	1,294,911	77.1%	3,139,260
Special Projects	565,217	713,800	96,382	(244,965)	143.3%	457,359
Debt Service	1,355,548	390,277	-	965,271	28.8%	359,145
Capital Outlay Transfers	2,242,107	1,459,923	-	782,184	65.1%	1,386,797
Equipment	31,432	8,479	10,041	12,912	58.9%	31,881
Capitalized Fixed Assets	58,435	15,394	3,127	39,913	31.7%	14,941
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>15,056,773</u>	<u>8,853,989</u>	<u>1,303,918</u>	<u>4,898,866</u>	<u>67.5%</u>	<u>8,405,121</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	20,000	20,000	-	-	100.0%	-
Improvement Tax	880,000	639,136	-	240,864	72.6%	648,325
Parking Fees	6,145,000	3,593,096	-	2,551,904	58.5%	3,880,374
Investment Income	325,000	232,585	-	92,415	71.6%	247,863
Miscellaneous	71,480	57,293	-	14,187	80.2%	1,832
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	<u>7,484,980</u>	<u>4,585,610</u>	<u>-</u>	<u>2,899,370</u>	<u>61.3%</u>	<u>4,814,814</u>
EXPENSES						
Salaries & Benefits	3,624,380	2,343,279	-	1,281,101	64.7%	2,191,513
Materials, Supplies & Services	2,031,789	1,122,078	159,936	749,776	63.1%	1,198,063
Special Projects	886,504	441,330	426,102	19,072	97.8%	518,784
Capital Outlay Transfers	34,078	2,672	-	31,406	7.8%	9,523
Equipment	40,000	332	2,800	36,868	7.8%	-
Capitalized Fixed Assets	2,967,685	944,938	1,075,608	947,139	68.1%	225,736
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	<u>9,644,437</u>	<u>4,854,628</u>	<u>1,664,446</u>	<u>3,125,362</u>	<u>67.6%</u>	<u>4,143,620</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,071,450	2,866,980	-	1,204,470	70.4%	2,724,770
Leases - Terminal	5,029,702	3,174,111	-	1,855,591	63.1%	3,390,576
Leases - Non-Commerical Aviation	1,168,600	809,539	-	359,061	69.3%	813,102
Leases - Commerical Aviation	1,955,000	1,496,335	-	458,665	76.5%	1,494,635
Investment Income	413,000	356,746	-	56,254	86.4%	350,881
Miscellaneous	254,250	192,009	-	62,241	75.5%	120,708
TOTAL REVENUES	12,892,002	8,895,720	-	3,996,282	69.0%	8,894,673
EXPENSES						
Salaries & Benefits	4,880,629	3,022,334	-	1,858,295	61.9%	2,924,296
Materials, Supplies & Services	6,996,243	4,217,268	601,799	2,177,176	68.9%	4,021,808
Special Projects	770,150	287,870	-	482,280	37.4%	289,851
Transfers-Out	-	-	-	-	100.0%	62,721
Capital Outlay Transfers	2,447,427	1,813,090	-	634,337	74.1%	2,188,842
Equipment	128,728	35,715	1,165	91,849	28.6%	64,902
Capitalized Fixed Assets	38,900	38,909	-	(9)	100.0%	112,895
Appropriated Reserve	48,831	-	-	48,831	0.0%	-
TOTAL EXPENSES	15,310,907	9,415,186	602,964	5,292,758	65.4%	9,665,314

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,003,600	1,190,670	-	812,930	59.4%	1,213,744
Investment Income	35,000	29,207	-	5,793	83.4%	37,920
Rents & Concessions	285,000	193,522	-	91,478	67.9%	193,100
Miscellaneous	371,970	25,058	-	346,912	6.7%	1,977
TOTAL REVENUES	2,695,570	1,438,457	-	1,257,113	53.4%	1,446,741
EXPENSES						
Salaries & Benefits	1,204,819	778,117	-	426,702	64.6%	745,671
Materials, Supplies & Services	704,468	467,425	122,873	114,170	83.8%	453,034
Special Projects	69,117	34,918	29,379	4,820	93.0%	6,345
Debt Service	184,379	184,212	-	167	99.9%	183,309
Capital Outlay Transfers	17,070	1,069	-	16,001	6.3%	4,416
Equipment	8,400	600	-	7,800	7.1%	1,364
Capitalized Fixed Assets	1,161,594	579,028	26,159	556,407	52.1%	48,395
TOTAL EXPENSES	3,349,846	2,045,369	178,411	1,126,067	66.4%	1,442,534

CITY OF SANTA BARBARA
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INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,758,111	1,822,799	-	935,312	66.1%	1,783,089
Work Orders - Bldg Maint.	3,840,056	2,341,991	-	1,498,065	61.0%	2,541,154
Service Charges	1,799,291	1,179,679	-	619,612	65.6%	1,165,598
Miscellaneous	143,022	94,441	-	48,581	66.0%	20,036
TOTAL REVENUES	8,540,480	5,438,909	-	3,101,571	63.7%	5,509,877
EXPENSES						
Salaries & Benefits	4,596,987	2,798,190	-	1,798,797	60.9%	2,634,069
Materials, Supplies & Services	2,358,662	1,512,868	233,039	612,755	74.0%	1,278,098
Special Projects	1,924,894	835,384	456,768	632,741	67.1%	787,265
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	35,500	13,750	-	21,750	38.7%	44,407
Capitalized Fixed Assets	135,494	65,691	16,283	53,520	60.5%	126,432
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	9,063,140	5,227,485	706,091	3,129,565	65.5%	4,872,661

CITY OF SANTA BARBARA
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ICS EQUIPMENT REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	1,852,299	1,234,866	-	617,433	66.7%	1,389,127
Investment Income	225,000	195,070	-	29,930	86.7%	192,158
Rents & Concessions	268,241	178,827	-	89,414	66.7%	140,811
Miscellaneous	2,133	64,914	-	(62,781)	3043.3%	20,331
TOTAL REVENUES	<u>2,347,673</u>	<u>1,673,676</u>	<u>-</u>	<u>673,997</u>	<u>71.3%</u>	<u>1,742,427</u>
EXPENSES						
Salaries & Benefits	123,004	76,251	-	46,753	62.0%	68,790
Materials, Supplies & Services	1,097	1,481	-	(384)	135.0%	1,569
Equipment	-	-	-	-	100.0%	309,780
Capitalized Fixed Assets	3,817,689	982,437	965,278	1,869,974	51.0%	394,582
TOTAL EXPENSES	<u>3,941,790</u>	<u>1,060,169</u>	<u>965,278</u>	<u>1,916,343</u>	<u>51.4%</u>	<u>774,721</u>

CITY OF SANTA BARBARA
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For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,197,440	2,131,627	-	1,065,813	66.7%	2,093,440
Workers' Compensation Premiums	2,107,502	1,321,668	-	785,834	62.7%	1,494,038
OSH Charges	291,620	194,653	-	96,967	66.7%	169,233
Investment Income	361,434	322,249	-	39,185	89.2%	353,519
Miscellaneous	773	354,276	-	(353,503)	45831.3%	97,792
Accel - Return of Premium	-	750,000	-	(750,000)	100.0%	-
TOTAL REVENUES	5,958,769	5,074,473	-	884,296	85.2%	4,208,021
EXPENSES						
Salaries & Benefits	633,005	344,629	-	288,376	54.4%	325,495
Materials, Supplies & Services	5,831,537	2,751,624	385,704	2,694,209	53.8%	3,413,067
Transfers-Out	1,589,851	1,589,853	-	(2)	100.0%	-
Capital Outlay Transfers	2,137	2,137	-	-	100.0%	3,185
Equipment	6,300	-	-	6,300	0.0%	240
TOTAL EXPENSES	8,062,830	4,688,243	385,704	2,988,883	62.9%	3,741,987

**** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA
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INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,542,887	1,721,322	-	821,565	67.7%	1,630,058
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	-
TOTAL REVENUES	<u>2,546,684</u>	<u>1,731,847</u>	<u>-</u>	<u>814,837</u>	<u>68.0%</u>	<u>1,630,058</u>
EXPENSES						
Salaries & Benefits	1,734,048	1,079,198	-	654,850	62.2%	1,013,703
Materials, Supplies & Services	654,342	325,174	212,536	116,632	82.2%	439,191
Special Projects	4,979	(8,792)	-	13,772	-176.6%	3,578
Capital Outlay Transfers	85,000	56,667	-	28,333	66.7%	-
Equipment	268,279	74,651	172,572	21,057	92.2%	259,691
Capitalized Fixed Assets	-	488	-	(488)	100.0%	511
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	<u>2,760,082</u>	<u>1,527,386</u>	<u>385,108</u>	<u>847,588</u>	<u>69.3%</u>	<u>1,716,673</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2009 (66.7% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,428,020	1,012,108	-	415,912	70.9%	1,013,656
Leases - Food Service	2,410,338	1,665,280	-	745,058	69.1%	1,719,482
Slip Rental Fees	3,535,370	2,353,621	-	1,181,749	66.6%	2,309,742
Visitors Fees	442,690	344,417	-	98,273	77.8%	344,016
Slip Transfer Fees	688,500	192,075	-	496,425	27.9%	392,975
Parking Revenue	1,588,639	1,069,303	-	519,336	67.3%	1,096,574
Wharf Parking	280,500	142,394	-	138,106	50.8%	154,811
Other Fees & Charges	361,786	247,523	-	114,263	68.4%	238,288
Investment Income	276,019	231,588	-	44,431	83.9%	260,090
Rents & Concessions	277,134	186,962	-	90,172	67.5%	182,184
Miscellaneous	259,880	158,920	-	100,960	61.2%	70,126
TOTAL REVENUES	11,548,876	7,604,190	-	3,944,686	65.8%	7,781,944
EXPENSES						
Salaries & Benefits	5,495,871	3,511,665	-	1,984,206	63.9%	3,268,762
Materials, Supplies & Services	3,748,738	2,125,967	509,966	1,112,804	70.3%	2,215,535
Special Projects	30,393	20,337	10,868	(812)	102.7%	22,576
Debt Service	1,592,262	1,198,749	-	393,513	75.3%	1,194,749
Capital Outlay Transfers	926,999	578,004	-	348,995	62.4%	1,439,803
Equipment	209,584	64,770	4,299	140,516	33.0%	107,921
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	12,168,847	7,499,493	525,133	4,144,221	65.9%	8,249,346

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.